

*These notes refer to the Welsh Tax Acts etc. (Power to Modify)
Act 2022 (c.2) which received Royal Assent on 8 September 2022*

WELSH TAX ACTS ETC. (POWER TO MODIFY) ACT 2022

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 6 – Review of operation and effect of this Act

34. **Section 6** imposes a duty on the Welsh Ministers to review the operation and effect of the Act and publish the conclusions of that review within 4 years of the date that the Act came into force. That review must include an assessment of any alternative legislative mechanisms to make changes to the Welsh Tax Acts. Furthermore, the Welsh Ministers must consult the Senedd and such other persons they consider appropriate as part of the review.